

**UNITED STATES DISTRICT COURT
DISTRICT OF DELAWARE**

In Re:)	Chapter 11
VALLEY MEDIA, INC.,)	Case No. 01-11353(PJW)
Debtor)	
)	
COMMONWEALTH OF MASSACHUSETTS)	District Court
DEPARTMENT OF REVENUE,)	Civil Action No. 05-179 (JJF)
Creditor/Appellant)	
v.)	
)	<u>NOTICE OF APPEAL</u>
VALLEY MEDIA, INC.)	
Debtor/Appellee)	
)	

The Commonwealth of Massachusetts Department of Revenue, the appellant in the above-captioned action and a creditor in the bankruptcy case of Valley Media, Inc. pending as Case No. 01-11353 (PJW) in the United States Bankruptcy Court for the District of Delaware under Chapter 11 of the Bankruptcy Code, 11 U.S.C. §101 *et seq.*, appeals to the United States Court of Appeals for the Third Circuit under 28 U.S.C. §158(b) from the judgment, order or decree of the Honorable Joseph J. Farnan, Jr., United States District Court Judge, captioned “Final Order” entered in the above-captioned action as Docket No. 15 on February 28, 2006, in the appeal from an order of the United States Bankruptcy Court for the District of Delaware.

The names of all parties to the judgment, order or decree appealed from, and the names, addresses, and telephone numbers of their respective attorneys, are as follows:

<u>Name of Party</u>	<u>Attorney</u>
Valley Media, Inc.	Robert J. Dehney (#3578) Michael G. Busenkell (#3933) Morris Nichols Arsht & Tunnell 1201 North Market Street Wilmington, Delaware 19899-1347 (302) 658-9200

Name of Party

Valley Media, Inc.

Attorney

Edward DeFranceschi (Mass. BBO # 118020)
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Name of Party

Commonwealth of Massachusetts
Department of Revenue

Attorney

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Kevin W. Brown, Special Assistant Attorney General
Jeffrey S. Ogilvie (Mass. BBO # 377815)
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Signed:

/S/ Jeffrey S. Ogilvie
Attorney for Appellant

/S/ Stuart B. Drowos
Stuart B. Drowos (DE Bar No. 427)
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Local associated counsel for Appellant

Date: March 30, 2006

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CERTIFICATE OF SERVICE

I hereby certify that on March 30, 2006, I electronically filed the attached Notice of Appeal with the Clerk of the Court using CM/ECF which will send electronic notification of such filings to the following: Edward DeFranceschi; Michael G. Busenkell; and Jeffrey S. Ogilvie.

By: s/s Stuart B. Drowos
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